mined by the Mayor and Council, of brick, concrete, cement or other material, and the roadbeds and gutters of the said streets or highways of broken stone, gravel or other suitable material, and of a width sufficient for the needs of said street, and shall assess, at any time as the said Mayor and Common Council shall deem proper and after ten days' notice to the owners, upon the land abutting said improvements the cost thereof, except street and public alley intersections, which assessments for sidewalks, curbs, gutters or roadbeds and street improvements, or for all or any, shall be a lien upon such abutting property and shall be payable all cash, or in eight equal instalments of six, twelve, eighteen, twenty-four, thirty, thirty-six, forty-two and forty-eight months respectively, from the date of said assessment, with interest at the rate of six per centum per annum, and the person assessed or any one on his behalf shall at any time have the right to anticipate by payment all installments of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced as a tax in the same manner as taxes due the town of Brentwood are enforced under authority of this Act. Any property owner desiring to construct a sidewalk abutting his property may do so, conditioned upon the approval of the Mayor and Common Council as to kind and width of walk and after the establishment of a grade by the Mayor and Council on the street where the work is proposed to be done. The Mayor and Common Council shall have power to make all necessary regulations as to the notice of assessments to property owners made under this Sub-Section.

Sub-Section 18B. To effectuate the improvements named in the preceding sub-section, the Mavor and Common Council of Brentwood are hereby authorized and empowered to borrow from time to time on the credit of the town a sum or sums of money which shall not, however, in the aggregate at any one time exceed ten thousand dollars in amount; and to issue certificates of indebtedness therefor, which shall be payable within five years from the date of issuance, with interest not to exceed the rate of six per cent. per annum payable annually, unless of shorter duration, then at the maturity of said obligation; and the Treasurer of said town, is charged with the custody of any moneys received from the issues of sale of said certificates of indebtedness as above mentioned and with the prompt collection and safe keeping of the moneys arising from assessment upon sidewalks, curbs, gutters and street improve-